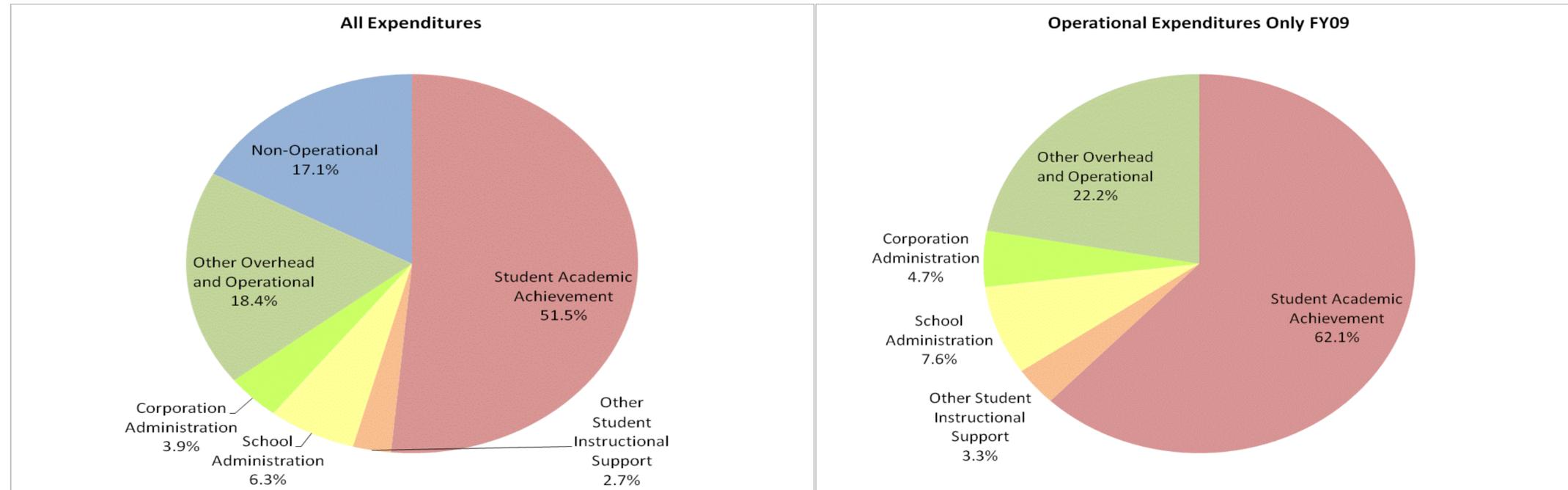


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Blue River Valley Schools (3405)**

Blue River Valley Schools (3405)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$3,213,881	61.4%	\$3,527,271	55.4%	\$3,822,586	54.7%	\$3,823,851	51.5%
Student Instructional Support	\$486,805	9.3%	\$547,534	8.6%	\$616,166	8.8%	\$670,751	9.0%
Overhead and Operational	\$1,207,325	23.1%	\$1,559,302	24.5%	\$1,565,765	22.4%	\$1,658,637	22.3%
Nonoperational	\$329,685	6.3%	\$738,226	11.6%	\$986,192	14.1%	\$1,272,313	17.1%
<b>Grand Total</b>	<b>\$5,237,696</b>		<b>\$6,372,332</b>		<b>\$6,990,709</b>	<b>17%</b>	<b>\$7,425,553</b>	

	FY1999	FY2006	FY2008	FY2009
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>70.7%</b>	<b>63.9%</b>	<b>63.5%</b>	<b>60.5%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$15,833	\$28,041			77%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$154,042			
	11100 Regular Programs; Elementary	\$1,105,352	\$1,127,127	\$1,319,913	\$1,310,386	19%	16%	-1%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$908	\$0			-100%
	11300 Regular Programs; High School	\$1,053,406	\$1,003,198	\$1,148,629	\$1,344,976	28%	34%	17%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$9,000	\$29,809	\$19,318		115%	-35%
	11410 Vocational Education; Agriculture A	\$41,656	\$37,716	\$43,284	\$50,331	21%	33%	16%
	11450 Vocational Education; Consumer and Homemaking	\$37,921	\$45,390	\$56,605	\$69,550	83%	53%	23%
	11470 Vocational Education; Business Education	\$48,485	\$54,579	\$62,579	\$72,529	50%	33%	16%
	11520 Vocational Education; Area School Participation	\$0	\$21,177	\$34,875	\$39,757		88%	14%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,532	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$12,083	\$7,958	\$5,236	\$0	-100%	-100%	-100%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$16,054	\$27,330			70%
	12210 Mental Disabilities; Mild Mental Disabilities	\$50,281	\$81,644	\$43,353	\$53,750	7%	-34%	24%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$9,767	\$13,619	\$71,342	\$78,222	> 500%	474%	10%
	12310 Physical Impairment; Orthopedic Impairment	\$11,317	\$11,220	\$6,225	\$0	-100%	-100%	-100%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$9,771	\$10,753			10%
	12340 Physical Impairment; Hearing Impairment	\$51,150	\$41,193	\$45,554	\$48,623	-5%	18%	7%
	12350 Physical Impairment; Homebound	\$825	\$2,889	\$4,852	\$4,044	390%	40%	-17%
	12520 Culturally Different; Compensatory	\$2,629	\$561	\$750	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$66,728	\$100,889	\$103,772	\$111,630	67%	11%	8%
	12710 Equal Opportunity At Risk	\$14,486	\$48,595	\$39,837	\$64,193	343%	32%	61%
	12810 Special Education Preschool	\$39,277	\$39,540	\$28,980	\$21,190	-46%	-46%	-27%
	12900 Other Special Programs	\$2,537	\$0	\$9,904	\$7,727	205%		-22%
	14100 Summer School Programs; Elementary	\$9,112	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$13,932	\$13,946	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$1,238	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$17,692	\$5,014	\$817	\$4,672	-74%	-7%	472%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$33,749	\$27	\$5,847	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$0	\$0	\$0	\$10,000			
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$653	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$3,085	\$1,924	\$1,345	\$1,231	-60%	-36%	-8%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,661	\$10,625	\$25,634	\$16,997	> 500%	60%	-34%
	22130 Improvement of Instruction; Instructional Staff Training	\$10,825	\$3,314	\$7,283	\$8,558	-21%	158%	18%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$84	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$81,362	\$89,161	\$98,158	\$136,968	68%	54%	40%
	22230 Library/Media Services; Audiovisual	\$296	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$5,900	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$29,428	\$66,810			127%
	22360 Instruction, Related Technology; Network Support	\$0	\$1,687	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$6,000			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$43,482	\$63,951	\$114,265	\$55,596	28%	-13%	-51%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11	\$410	\$344	\$628	> 500%	53%	83%
	26497 2007 Account Code - Teachers Retirement Fund	\$39,360	\$179,077	\$92,580	\$0			
<b>Student Academic Achievement Total</b>		<b>\$2,810,688</b>	<b>\$3,017,962</b>	<b>\$3,474,421</b>	<b>\$3,823,851</b>	<b>36%</b>	<b>27%</b>	<b>10%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$50,426	\$43,017	\$62,824	\$79,992	59%	86%	27%
	21340 Health Services; Nurse Services	\$17,225	\$20,589	\$33,069	\$37,942	120%	84%	15%
	21390 Health Services; Other Health Services	\$0	\$485	\$652	\$568		17%	-13%
	21420 Psychological Testing	\$4,349	\$7,375	\$7,000	\$6,500	49%	-12%	-7%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$8,970	\$12,713			42%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$0	\$3,965			
	21810 Special Education Administration; Service Area Direction	\$39,957	\$37,955	\$47,575	\$59,820	50%	58%	26%
	21890 Special Education Administration; Other Special Education Administration	\$5,105	\$6,271	\$3,359	\$0	-100%	-100%	-100%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$650			
	24100 Office of The Principal	\$301,262	\$344,058	\$390,944	\$468,602	56%	36%	20%
<b>Student Instructional Support Total</b>		<b>\$418,324</b>	<b>\$459,750</b>	<b>\$554,393</b>	<b>\$670,751</b>	<b>60%</b>	<b>46%</b>	<b>21%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$15,410	\$21,003	\$15,901	\$12,111	-21%	-42%	-24%
	23120 Board of Education; Service Area Assistants	\$37,360	\$39,699	\$46,924	\$28,375	-24%	-29%	-40%
	23150 Board of Education; Legal Services	\$6,170	\$6,000	\$3,057	\$14,904	142%	148%	388%
	23160 Board of Education; Promotion Expenses	\$1,167	\$3,865	\$1,631	\$1,220	5%	-68%	-25%
	23190 Board of Education; Other Governing Body Services	\$8,099	\$12,746	\$4,556	\$14,555	80%	14%	219%

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$118,199	\$138,173	\$158,807	\$182,186	54%	32%	15%
	23230 Executive Administration; Staff Relations and Negotiations	\$4,000	\$0	\$0	\$71	-98%		
	23290 Executive Administration; Other Executive Administration Services	\$4,022	\$6,486	\$5,107	\$2,466	-39%	-62%	-52%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$26,654			
	25191 Other Fiscal Services; Refund of Revenue	\$862	\$2,895	\$4,372	\$3,712	331%	28%	-15%
	25196 Other Fiscal Services; Cash Change	\$240	\$181	\$990	\$226	-6%	25%	-77%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$2,300	\$1,000			-57%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$3,758			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$289,601	\$431,075	\$460,270	\$500,216	73%	16%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$100	\$1,020	\$120	\$0	-100%	-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$122,713	\$78,374	\$57,084	\$83,420	-32%	6%	46%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$205	\$220	\$320	\$0			
	26499 2007 Account Code - Other	\$0	\$0	\$438	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$200	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,009	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$16,604	\$122,415	\$53,990	\$55,411	234%	-55%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$5,399	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$43,313	\$67,372	\$94,835	\$120,360	178%	79%	27%
	27100 Student Transportation; Vehicle Operation	\$82,127	\$101,881	\$125,461	\$149,370	82%	47%	19%
	27200 Student Transportation; Monitoring Services	\$0	\$1,279	\$0	\$301		-76%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$38,966	\$74,749	\$86,794	\$128,881	231%	72%	48%
	27400 Student Transportation; Purchase of School Buses	\$44,135	\$56,063	\$70,663	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$5,476	\$2,881	\$12,833	\$9,531	74%	231%	-26%
	27600 Student Transportation; Insurance on Pupils	\$0	\$242	\$0	\$0		-100%	
	27700 Student Transportation; Contracted Transportation Services	\$74,847	\$33,864	\$35,626	\$35,293	-53%	4%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$11	\$0	\$0	\$0	-100%		
	27910 Student Transportation; Bus Driver Training	\$739	\$927	\$1,338	\$1,642	122%	77%	23%
	31200 Food Services Operations; Food Preparation and Dispensing	\$90,328	\$94,254	\$98,429	\$115,290	28%	22%	17%
	31400 Food Services Operations; Food Purchases	\$99,889	\$127,759	\$147,062	\$166,623	67%	30%	13%
	31900 Other Food Services	\$3,395	\$1,030	\$757	\$1,059	-69%	3%	40%
<b>Overhead and Operational Total</b>		<b>\$1,113,577</b>	<b>\$1,429,463</b>	<b>\$1,489,665</b>	<b>\$1,658,637</b>	<b>49%</b>	<b>16%</b>	<b>11%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$825	\$600	\$571	\$587	-29%	-2%	3%
	33400 Athletic Coaches	\$57,680	\$63,095	\$66,803	\$71,517	24%	13%	7%
	33990 Other Community Services; Other	\$1,067	\$724	\$342	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$21,967	\$0	\$0	\$15,472	-30%		
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$895	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$60,065	\$65,855	\$35,104	\$260,787	334%	296%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$7,000	\$2,950	\$8,005		14%	171%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,347	\$24,039	\$16,226	\$15,609	112%	-35%	-4%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$50,518	\$77,415	\$838	\$21,161	-58%	-73%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$113,367	\$79,307	\$54,788	\$68,649	-39%	-13%	25%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$19,929	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$372,000	\$548,000	\$328,731		-12%	-40%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$238,000	\$468,269			97%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$7,285	\$13,356			83%
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$146	\$170			17%
	54200 Common School Fund; Principal	\$7,381	\$15,224	\$7,467	\$0	-100%	-100%	-100%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$125	\$0			-100%
<b>Nonoperational Total</b>		<b>\$320,217</b>	<b>\$726,082</b>	<b>\$978,645</b>	<b>\$1,272,313</b>	<b>297%</b>	<b>75%</b>	<b>30%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$33,619	\$66,035	\$30,286	\$0			
	26492 2007 Account Code - Social Security	\$262,364	\$271,335	\$135,426	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$8,231	\$10,253	\$11,110	\$0			
	26494 2007 Account Code - Group Insurance	\$230,560	\$342,801	\$289,681	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$2,866	\$1,046	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$40,116	\$45,785	\$26,035	\$0			
<b>Prorated By Fund Total</b>		<b>\$574,890</b>	<b>\$739,075</b>	<b>\$493,584</b>	<b>\$0</b>			